RESOLUTION #09-28-20-01 RESOLUTION SUSPENDING THE COLLECTION OF TAXES

WHEREAS, a petition for suspension of taxes has been received from Michael Hoff for property owned by his father David Hoff and information has been received regarding the eligibility of David Hoff, Muscatine, Iowa, (the 'recipient') for medical and facility care from the Oregon Department of Human Services; and

WHEREAS, as such recipient of such assistance may be deemed to be unable to contribute to the public revenue pursuant to Section 427.8, Code of Iowa; and

WHEREAS, the recipient is the owner of property described as follows:

Address:

1010 E. 10th Street, Muscatine IA 52761

Parcel No:

MCMUU 0835232004

Legal Description: Lot 7 Blk 5 N Musc

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Muscatine County Board of Supervisors:

- 1. That the County Treasurer is hereby ordered to suspend the collection of all taxes, including special assessments, rates or charges, interest, fees and costs for the current year and those unpaid from prior years through March 1, 2021.
- 2. If the parcel is sold, passes by bequest or inheritance to any person other than the spouse or minor child of the petitioner, all taxes and special assessments become due and payable by the next semi-annual installment date. Interest at the rate of 1 ½% per month will start on the next delinquency date after the suspended taxes become due.

Passed and approved this 28th day of September, 2020.

e a. Soule

ATTEST:

Muscatine County Auditor

en, Chairperson

County Board of Supervisors